

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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In re: :
: Chapter 13
WILLIAM A. BROWNLEE, SR, :
: Case No. 24-10598 (PMM)
Debtor. :
-----X

**THE CITY OF PHILADELPHIA’S
OBJECTION TO THE PROPOSED CHAPTER 13 PLAN**

TO THE HONORABLE PATRICIA M. MAYER:

AND NOW, comes the City of Philadelphia, (the “City”), a creditor in the above-captioned case, by and through its Counsel, Megan N. Harper, Divisional Deputy City Solicitor, pursuant to Bankruptcy Code §§ 1308(a), 1322(a)(2), and L.B.R. 3015-4, to object to the proposed Chapter 13 plan (the “Plan”), of the above-captioned debtor, (the “Debtor”). The City avers the following in support thereof:

1. On February 23, 2024, the Debtor filed a voluntary petition (the “Petition”) for Chapter 13 bankruptcy with this Court.

2. On August 19, 2024, the City filed an unliquidated claim for Wage Taxes for which the Debtor was obligated to file returns but has failed to do so. A true and correct copy of the claim is attached hereto as **Exhibit A**.

3. The unliquidated claim would be a priority claim pursuant to Section 507(a)(8) of the Bankruptcy Code.

4. As neither the Debtor nor another party in interest has objected to the Claim, it is deemed allowed. See 11 U.S.C. § 502(a).

5. As of October 1, 2024, the Debtor has failed to file the following required tax returns with the City of Philadelphia:

Wage Tax returns for the account ending in 2983 for the following periods:
12/31/2022, 03/31/2023, 06/30/2023, 09/30/2023 & 12/31/2024

Wage Tax returns for the account ending in 7930 for the following periods:
12/31/2022, 03/31/2023, 06/30/2023, 09/30/2023 & 12/31/2024

Wage Tax returns for the account ending in 1634 for the following periods:
12/31/2022, 03/31/2023, 06/30/2023, 09/30/2023 & 12/31/2024

6. The Plan should not be confirmed as the Debtor has failed to file all tax returns for all taxable periods during the four (4) year period ending on the date the petition was filed. See 11 U.S.C. § 1308(a).

7. A proposed plan must “provide for the full payment . . . of all claims entitled to priority” unless the claim holder agrees otherwise. See 11 U.S.C. § 1322(a)(2).

8. The Plan should not be confirmed until all returns are filed and all the taxes that constitute priority tax claims under 11 U.S.C. § 507 are provided for in the plan. See 11 U.S.C. § 1322(a)(2).

WHEREFORE, the City respectfully requests that this Court DENY confirmation of the Plan.

Respectfully submitted,

THE CITY OF PHILADELPHIA

Dated: October 1, 2024

By: /s/ Megan N. Harper
MEGAN N. HARPER
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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing City of Philadelphia's Objection to the Proposed Confirmation of the Plan was served by the means designated below, on the date set forth below, upon the following parties:

Via ECF Filing:
Debtor's Counsel
MICHAEL A. CIBIK
Cibik Law, P.C.
1500 Walnut Street – Suite 900
Philadelphia, PA 19102

Chapter 13 Trustee:
Kenneth E. West
Office of the Chapter 13 Standing Trustee
1234 Market Street, Suite 1813
Philadelphia, PA 19107

Via USPS Mail Delivery:
William A. Brownlee, Sr.
640 N 39th Street
Philadelphia, PA 19104-1853

THE CITY OF PHILADELPHIA

Dated: October 1, 2024

By: /s/ Megan N. Harper
MEGAN N. HARPER
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